

296 - TRANSPORTATION INTERNAL SERVICE FUND

Operational Summary

Description:

The mission of the Transportation ISF is to provide high quality vehicle maintenance and transportation services to user departments in a timely and cost efficient manner.

At a Glance:

Total FY 2003-2004 Actual Expenditure + Encumbrance:	18,133,210
Total Final FY 2004-2005 Budget:	24,611,671
Percent of County General Fund:	N/A
Total Employees:	90.00

Strategic Goals:

- Support County agencies and operations by operating and maintaining the vehicle fleet.

Key Outcome Indicators:

Performance Measure	2003 Business Plan Results	2004 Business Plan Target	How are we doing?
PERFORMANCE INDICATOR FOR TISF: QUANTITATIVE SUPPORT TO COUNTY AGENCIES & OPERATIONS. What: Average percentage of time fleet vehicles are available for use by agencies and departments. Why: Indicates quantitative support to County agencies by operating & maintaining the vehicle fleet.	90%	A 95% average of time fleet vehicles will be available for use by agencies and departments.	On target.
PERFORMANCE INDICATOR FOR TISF: EFFICIENCY OF SUPPORT TO COUNTY AGENCIES & OPERATIONS. What: Total annual cost of the light duty fleet divided by the total miles of light duty fleet use. Why: Indicates efficiency of support to County agencies by operating and maintaining the vehicle fleet.	Study pending.	Study pending.	Study pending.
PERFORMANCE INDICATOR FOR TISF: CUSTOMER SATISFACTION WITH SUPPORT TO COUNTY AGENCIES & OPERATIONS What: Percentage of fleet users rating the quality of the vehicle fleet & service provided. Why: Indicates customer satisfaction with support to County agencies by operating the vehicle fleet.	95%	Business plan target of 95%.	On target.

FY 2003-2004 Key Project Accomplishments:

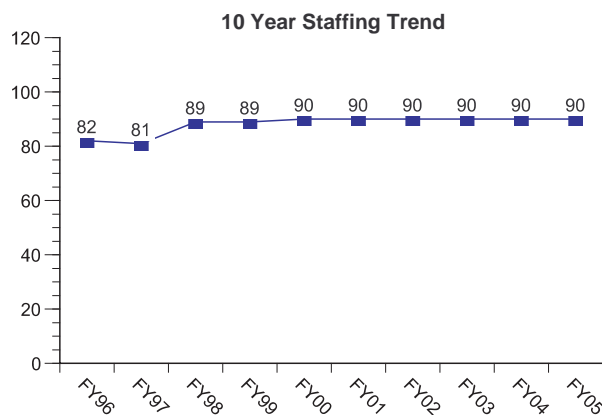
- In 2003, RDMD hired a consultant to perform a management and financial review of the Transportation Fleet Management division. The purpose of the study was to identify practical ways to reduce costs and improve operations. As recommended in the final report, a standing committee consisting of high level representatives from Transportation's major customer departments was established. The committee offers a forum for customers to discuss issues, and provide advice

and input on policy and operational changes designed to enhance efficiency and improve service accountability. The Committee is chaired by RDMD management and senior Transportation Fleet management attend meetings to ensure that committee input and feedback are addressed.

TRANSPORTATION ISF - Transportation ISF repairs and maintains County vehicles, operates pool vehicle fleet, operates body & paint shop, repairs motorized equipment, purchases new and replacement vehicles, and purchases automotive parts, supplies and contracted services.

While the TISF received 12 warehouse positions in 1997, there was also a reduction of 4 mechanic staff, which resulted in a net increase of 8 positions that year.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- TISF staffing for FY 2004-05 remains constant at 90 positions. It is worth noting that for the years 1992 through 1997, the TISF position count does not include 12 warehouse support positions assigned to the TISF, which were formally added to TISF's staff in 1997.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Not applicable.

Changes Included in the Base Budget:

In FY 2001-02, with the implementation of GASB 34, contribution From Other Funds Account balance was split between Net Assets-Unrestricted and Net Assets-Invested in Capital. Adjustment will be made each year to balance the Net Asset-Invested in Capital to net book value of fixed assets.

In FY04/05, the TISF budgeted \$495,207 transfer to Net Assets-Invested in Capital Asset (A/C 9780) based on budgeted changes in net assets and to balance the budget.

Approved Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
Purchase 1 Full-Size 4-Door Sedan for Sheriff (FY 04-05) Amount: \$ 27,000	Purchase a full size 4 door sedan for the Sheriff's Department operations in the City of Dana Point.	The vehicle and it's funding is included in the Sheriff's agreement with the City of Dana Point.	296-627

Final Budget and History:

Sources and Uses	FY 2002-2003 Actual Exp/Rev	FY 2003-2004 Budget As of 6/30/04	FY 2003-2004 Actual Exp/Rev ⁽¹⁾ At 6/30/04	FY 2004-2005 Final Budget	Change from FY 2003-2004 Actual	
					Amount	Percent
Total Positions	-	90	90	90	0	0.00
Total Revenues	22,520,951	24,177,204	21,290,163	24,611,671	3,321,508	15.60
Total Requirements	17,021,850	22,414,675	16,959,890	24,611,671	7,651,781	45.12
Net County Cost	5,499,101	1,762,529	4,330,273	0	(4,330,273)	-100.00

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2003-04 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Transportation Internal Service Fund in the Appendix on page 624.

Highlights of Key Trends:

- TISF baseline budget request for FY 2004-05 includes \$24,694,915 total appropriations, which is \$973,539 more than FY 2003-04. The increase is due to Salary & Employee Benefits \$372,728, increase in Services & Supplies \$638,250 due to increase in fuel expense & professional contract services, increase in building improvements \$347,050 for the Civic Center Garage

Expansion, Mandated Stormwater Pollution Prevention's, Shop Extension on Fruit Street. Depreciation & loss/Gain on disposition of Assets appropriations increase of \$140,000 is in line with prior year actuals. Decrease in appropriations for fixed Assets and Tax Assessments of 311,422. Reserve/Retained earning decrease changes of 323,311 and FBA adjustment increase of 110,244.

296 - TRANSPORTATION ISF

Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Actual (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
Operating Income					
7590	Other Charges For Services	15,544,354	15,045,792	18,420,531	18,420,531
Total Operating Income		15,544,354	15,045,792	18,420,531	18,420,531
Operating Expenses					
Salaries & Benefits					
0100	Salaries And Wages	401,823	24,158	0	0
0101	Regular Salaries	4,087,552	4,227,365	4,418,062	4,418,062
0103	Overtime	56,994	74,373	100,000	100,000
0104	Annual Leave Payoffs	3,356	46,297	30,000	30,000
0105	Vacation Payoff	23,942	1,489	30,000	30,000
0106	Sick Leave Payoff	20,459	10,087	40,000	40,000
0110	Performance Incentive Pay	49,465	53,073	0	0
0111	Other Pay	46,203	58,063	60,000	60,000
0200	Retirement	229,483	392,366	536,324	536,324
0301	Unemployment Insurance	5,771	6,931	6,713	6,713
0305	Salary Continuance Insurance	829	1,159	1,408	1,408
0306	Health Insurance	532,647	674,686	766,380	766,380
0308	Dental Insurance	1,723	2,152	1,824	1,824
0309	Life Insurance	285	382	264	264
0310	Accidental Death And Dismemberment Insurance	58	71	48	48
0319	Other Insurance	47,750	49,272	49,584	49,584
0352	Workers Compensation - General	497,532	575,004	690,002	690,002
0401	Medicare	39,742	44,855	44,911	44,911
Total Salaries & Benefits		6,045,613	6,241,782	6,775,520	6,775,520
Services & Supplies					
0600	Clothing And Personal Supplies	21,478	18,842	30,000	30,000
0700	Communications	12,266	13,231	15,000	15,000
0701	Telephone/Telegraph - Interfund Transfer	38,571	38,754	50,000	50,000
0900	Food	0	17	0	0
1000	Household Expense	60,901	70,325	62,000	62,000
1001	Household Expense - Trash	1,057	4,998	1,500	1,500
1100	Insurance	161,457	199,048	232,533	232,533
1300	Maintenance - Equipment	2,213,213	2,077,108	3,075,000	3,075,000
1301	Maintenance - Inventory Parts	0	464,945	0	0
1302	Parts Not Direct Billed To Customer	0	116,111	0	0
1400	Maintenance - Buildings And Improvements	243,754	122,9790	250,000	250,000



Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Actual (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
1402	Minor Alterations And Improvements	52,847	43,103	30,000	30,000
1600	Memberships	68	800	585	585
1700	Miscellaneous Expense	3,235	(12,148)	0	0
1800	Office Expense	48,692	47,038	55,000	55,000
1801	Duplicating Services (RDMD/Reprographics)	1,630	7,701	0	0
1803	Postage	818	382	1,000	1,000
1809	Minor Office Equipment To Be Controlled	11,536	9,317	10,650	10,650
1900	Professional And Specialized Services	1,307,350	1,066,775	1,532,555	1,532,555
1901	Data Processing Services	16,321	18,924	20,000	20,000
1908	Temporary Help	77,210	51,053	100,000	100,000
1911	CWCAP Charges	358,333	389,895	610,000	610,000
2100	Rents And Leases - Equipment	46,476	80,287	60,000	60,000
2300	Small Tools And Instruments	32,722	23,534	25,000	25,000
2400	Special Departmental Expense	2,026,384	2,562,221	2,335,000	2,335,000
2405	Optional Benefit Plan	5,000	4,000	7,488	7,488
2600	Transportation And Travel - General	3,320	5,343	15,000	15,000
2601	Private Auto Mileage	1,070	205	1,200	1,200
2602	Garage Expense	219,214	171,499	234,000	234,000
2700	Transportation And Travel - Meetings/Conferences	2,929	13,928	10,000	10,000
2801	Utilities - Purchased Electricity	130,743	111,219	140,000	140,000
2802	Utilities - Purchased Gas	30,847	19,384	35,000	35,000
2803	Utilities - Purchased Water	21,681	15,509	35,000	35,000
2890	Intra-Agency Services & Supplies Billing Offsets	(218,592)	(160,759)	(200,000)	(200,000)
Total Services & Supplies		6,932,530	7,535,559	8,773, 511	8,773, 511
Fixed Assets					
4000	Equipment	0	0	3,776,500	3,776,500
4200	Buildings And Improvements	0	0	1,086,250	1,086,250
Total Fixed Assets		0	0	4,862,750	4,862,750
Miscellaneous					
5300	Depreciation	3,013,146	3,077,138	0	0
Total Miscellaneous		3,013,146	3,077,138	0	0
Total Operating Expenses		15,991,290	16,854,479	20,411,781	20,411,781
Total Operating Income (Loss)		(466,936)	(1,808,687)	(1,991,250)	(1,991,250)
Non-Operating Revenue					
6610	Interest	111,089	63,893	135,000	135,000
7110	Federal - Other	0	2,255	0	0
7470	Recording Fees	0	(81)	0	0
7662	Other Sales - Non-Taxable - Resale	5,577	4,978	0	0

Operation of Internal Service Fund 296

Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Actual (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
7670	Miscellaneous Revenue	91,973	153,074	210,000	210,000
7680	Six-Month Expired (Outlawed) Checks	0	118	0	0
7852	Fixed Asset Sales - Non-Taxable - Resale	0	0	200,000	200,000
Total Non-Operating Revenue		208,640	224,237	545,000	545,000
Non-Operating Expenses					
1912	Investment Administrative Fees	7,573	5,219	8,500	8,500
3700	Taxes And Assessments	4,301	22,511	8,000	8,000
5400	Loss Or Gain On Disposition Of Assets	94,642	77,680	100,000	100,000
Total Non-Operating Expenses		106,516	105,410	116,500	116,500
Net Non-Operating Income (Loss)		102,124	118,827	428,500	428,500
Income (Loss) Before Contributions & Transfers		(344,812)	(1,689,860)	(1,562,750)	(1,562,750)
Fixed Asset Expenditures					
4000	Equipment				
	Replacement	3,784,839	2,068,108	3,749,500	3,749,500
	Additional & Excess Replacement Cost Over Depreciation	73,264	179,189	27,000	27,000
4200	Buildings And Improvements				
	P700 SWPP - Civic Center Fueling & Car Wash	0	0	30,000	30,000
	P701 SWPP - South County Transportation Repair Facilities	0	0	23,250	23,250
	P702 SWPP - Fruit Street Fueling & Car Wash	0	0	30,000	30,000
	P703 Construct Centralized Office @ C.C. Garage	0	0	200,000	200,000
	P712 Fuel Tanks At Katella	0	1,061	0	0
	P720 CC Garage Soil Remediation	111,656	58,626	0	0
	P722 Shop Extension At Fruit Street Service Facility	7,075	0	353,000	353,000
	P723 Fruit Street Garage Soil Remediation	0	24,074	0	0
	P724 Expand South County Garage Capability	0	13,063	200,000	350,000
	P725 Develop County-Wide Alternative Fuel Capability	0	0	250,000	100,000
	Total Buildings And Improvements	118,730	96,824	1,086,250	1,086,250
Total Fixed Asset Expenditures		3,976,832	2,362,121	4,862,750	4,862,750
Statement Of Changes In Net Assets - Unrestricted					
Income (Loss) Before Contributions & Transfers		(344,812)	(1,689,860)	(1,562,750)	(1,562,750)
7805	Capital Contributions	14,244	571,839	0	0
7810	Interfund Transfers In - From Fund 100	73,264	179,189	27,000	27,000
7811	Interfund Transfers In - From Fund 101-199	0	8,497	0	0
	Changes To Reserves - Encumbrance - (Inc.)/Dec.	596,282	(1,091,037)	0	0
	Changes To Reserves - Net Assets - Reserved (Inc.)/Dec.	(266,579)	350,652	(333,890)	(333,890)

Operation of Internal Service Fund 296 Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Actual (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
Changes To Reserves - Net Assets, Invested In Capital Assets, Net Of Related Debt - (Inc.)/Dec.	(657,465)	501,893	(649,500)	(649,500)
Changes To Reserves - Equipment Replacement - (Inc.)/Dec.	0	0	(3,100,000)	(3,100,000)
Increase (Decrease) In Net Assets - Unrestricted	(585,066)	(1,168,828)	(5,619,140)	(5,619,140)
Net Assets - Unrestricted - Beginning Of Year	6,084,167	5,499,101	5,619,140	5,619,140
Net Assets - Unrestricted - End Of Year	5,499,101	4,330,273	0	0